



General Assembly

January Session, 2013

**Proposed Bill No. 5434**

LCO No. 1271

Referred to Committee on JUDICIARY

Introduced by:

REP. LEGEYT, 17th Dist.

**AN ACT CONCERNING EXEMPTIONS FROM THE OCCUPATIONAL  
TAX ON ATTORNEYS.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That subsection (g) of section 51-81b of the general statutes be
- 2 amended to provide that no occupational tax shall be due from an
- 3 attorney who does not engage in the practice of law as an occupation
- 4 and who receives less than one thousand dollars in legal fees or
- 5 compensation for services involving the practice of law during any
- 6 calendar year.

**Statement of Purpose:**

To increase the amount of compensation an attorney who does not  
engage in the practice of law as an occupation may receive in legal fees  
or related compensation while remaining exempt from the attorney  
occupational tax.